NOTIFICATION

(LAW DEPARTMENT).

No. LWA 147 *LCR* 65, *Bangalore, dated the* 18*th July* 1965.

Ordered that the accompanying notification No. S.O. 1886, dated 10th June 1965 of the Central Board of Direct Taxes regarding the Income-Tax (Fifth Amendment) Rules, 1965, which has been published in the *Gazette of India*, Extraordinary, Part II, Section 3, sub-section (ii) dated the 10th June 1965, be republished in the *Mysore Gazette*, for general information.

By Order and in the name of the Governor of Mysore,

B. RAMACHANDRA RAO,
I/c. Under Secy. to Govt., L.D.

GOVERNMENT OF INDIA.

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION.

INCOME-TAX

New Delhi, the 10*th June* 1965.

S.O. 1886.—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules futher to amend the Income-tax Rules, 1962, namely :—

1. These rules may be called the Income-tax (Fifth Amendment) Rules, 1965.

2. In rule 112 of the Income-tax Rules, 1962 (hereinafter referred to as the principal rules)—

(i) in sub-rule (2)—

(*a*) for the words "The Commissioner", the words "The Director of Inspection or the Commissioner" shall be sustituted ;

(*b*) for the words "any Inspecting Assistant Commissioner or any Income-tax Officer", the words "any Deputy Director of Inspection or any Inspecting Assistant Commissioner or any Assistant Director of Inspection or any Income-tax Officer" shall be substituted ;

(*c*) in clause (iii), for the words "the Inspecting Assistant Commissioner or the Income-tax officer, as the case may be", the words and brackets "the Deputy Director of Inspection or the Inspecting Assistant Commissioner or the Assistant Director of Inspection or the Income-tax Officer, as the case may be, (hereinafter referred to as the authorised officer)" shall be substituted ;

(ii) in sub-rules (3), (4), (5), (6) and (7), for the words "the Inspecting Assistant Commissioner or the Income-tax Officer", wherever they occur, the words "the authorised officer" shall be substituted ;

(iii) in sub-rule (4A), for the words "the Inspecting Assistant Commissioner or the Income-tax Officer, as the case may be," and for the words, "the Inspecting Assistant Commissioner or, as the case may be, the Income-tax Officer", the words "the authorised officer" shall be substituted ;

(iv) in sub-rule (4B), for the words "Inspecting Assistant Commissioner or the Income-tax Officer, as the case may be," wherever they occur, the words "authorised officer" shall be substituted ;

(v) in sub-rules (8) and (9), for the words "A copy shall also be forwarded to the Commis-

sioner", the words, brackets and figure "A copy shall be forwarded to the Commissioner and also to the Director of Inspection where the authorisation under sub-rule (2) has been issued by him" shall be substituted ;

(vi) in sub-rule (10)—

(*a*) for the words "The Inspecting Assistant Commissioner or the Income-tax Officer, as the case may be,", the words "The authorised officer" shall be substituted ;

(*b*) for the words "the Inspecting Assistant Commissioner or any other Income-tax authority", the words "the authorised officer or any other Income-tax authority" shall be substituted ;

(*c*) for the words "A copy shall also be forwarded to the Commissioner", the words, brackets and figure "A copy shall be forwarded to the Commissioner and also to the Director of Inspection where the authorisation under sub-rule (2) has been issued by him" shall be substituted ;

(vii) in sub-rule (11), for the words "The Inspecting Assistant Commissioner or the Income-tax Officer, as the case may be," the words "The authorised officer" shall be substituted ;

(viii) in sub-rule (13), for the words "Inspecting Assistant Commissioner or the Income-tax Officer, as the case may be" wherever they occur, the words "authorised officer" shall be substituted ;

(ix) in sub-rule (14), for the words "the Commissioner" the words "Director of Inspection or the Commissioner" shall be substituted .

3. In rules 112A and 112B of the principal Rules, in sub-rule (1), for the word, brackets, figure and letter "sub-section (1B)" the word, brackets and figure "sub-section (5)" shall be substituted.

4. For Rules 112C and 112D of the principal Rules, the following rule shall be substituted, namely :—

"112C. **Release of remaining assets.**—Any assets or proceeds thereof which remain after the liabilities referred to in clause (i) of sub-section (1) of section 132A are discharged shall be forthwith made over or paid to the person, from whose custody the assets were seized, in the presence of two respectable witnesses."

5. In Appendix II to the principal Rules, in Form No. 45,—

(i) for the words :

"the Inspecting Assistant Commissioner of income-tax

the Income-tax Officer",

the following shall be substituted, namely :—

"the Deputy Director of Inspection

the Inspecting Assistant Commissioner of Income-tax

the Assistant Director of Inspection

the Income-tax officer";

(ii) for the brackets and words "(name of the Inspecting Assistant Commissioner or the Income-tax Officer)" the brackets and words "(name of the Deputy Director of Inspection or of the Inspecting Assistant Commissioner or of the Assistant Director of Inspection or the Income-tax Officer)" shall be substituted ;

(iii) for the words "Commissioner of Income-tax", the following shall be substituted, namely :—

"Director of Inspection

Commissioner of Income-tax"

[No. 45/F.No. 3(5)-65 TPL.]

G. R. HEGDE, Secy.